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principle that any statute is due process which is reasonably adapted to accomplish an object within the legislature's proper scope, there will be no practical objection to their occasional veto of legislation; and empirical rather than historical tests are what ultimately count in affairs of government. Certainly Mr. Reeder has dwelt too long on this interesting theme, giving up to it 75 pages out of the 137 devoted to the due process clause. His style is partly to blame for this. It is frequently redundant, and occasional repetition of the same argument in slightly varied form obscures the thread of his discourse.

The portion dealing directly with the constitutional problems of rate regulation is not open to this charge. On the contrary, it suffers in spots from undue compression, leaving in consequence an occasional sense of incompleteness and, more rarely, of downright inaccuracy. This is most noticeable in the last chapter, dealing with "Limitations upon Federal Judicial Power." The *Debs* case, for example, is summarized by the sweeping statement that "Federal courts may also enjoin the commission of crimes and then punish their commission without trial by jury" (p. 362). A fuller discussion of the provisions against self-incrimination and unreasonable searches and seizures would have been helpful. The treatment of the latter provision seems particularly inadequate. In view of the ever increasing demands of the Interstate Commerce Commission for unlimited access to the books and papers of carriers (see *United States v. Louisville & Nashville R. R.* 236 U. S. 318), this provision presents the most acute and least settled problems in this whole field.

These, however, are minor and exceptional defects. In the main, the exposition of this branch of law, still in its formative period and unfamiliar to the average practitioner, is concise but clear, with sufficient discussion of mooted and hypothetical points to enable the reader at least to tackle a new question intelligently. The footnotes deserve a word to themselves. They must contain nearly all the relevant authorities—over 1700 cases are cited, as well as numerous textbooks, special articles, etc.—and should be of great assistance to the brief-writer; while the minute and often searching comments scattered through them show that they are not the mere compilation of some office assistant. One shudders at the drudgery implied, but is frankly grateful for the result.

Mr. Reeder has performed a useful task with credit, if not quite with distinction.

Karl W. Kirchwey.

BENDER'S WAR REVENUE LAW OF 1914. BY THE PUBLISHERS' EDITORIAL STAFF. Albany: MATTHEW BENDER & Co. 1914. pp. xxviii, 181.

Twenty-two pages of the book are devoted to introductory and general remarks, a general table of similar statutes, and an outline of the Internal Revenue Laws in general. These pages are of some interest, but there is nothing in the balance of the book that cannot be had as satisfactorily and more completely in the digests and in the official treasury decisions. The fault is not the author's. Of all the creations of the legislative mind there is probably none more arid of general principle than taxing laws of this type. They are constructed on no particular principle except that the government needs the money, and are a mere agglomeration of unrelated specific impositions.

Except for the taxes on beer, wines and other liquors, which afford scope for a specific treatise by a specialist, and the tax on perfumes

and cosmetics, etc., the tax impinges principally upon separate transactions in such manner that there is seldom enough at stake for any one individual to induce litigation. The interpretation is therefore largely departmental. There is a flood of decisions by the Treasury Department, and over by far the greater part of the Act they are the sole authoritative guide to its interpretation. In the treasury decisions themselves there is little or no coherence. Not only has the department under this administration reversed many of the decisions of the department given under the similar Act of 1898, but its own decisions on this one particular act are in some cases contradictory and in others utterly irreconcilable in principle.

I give two illustrations: The ordinary assignment of stock is in form an assignment followed by a power of attorney in blank to transfer the stock represented on the books of the corporation. The Act imposes a tax of two cents on every hundred dollars of par value of stock transferred, and a tax of twenty-five cents on powers of attorney. The Act of 1898 contained similar provisions. Under that the Treasury Department ruled that the power of attorney embodied in the assignment was taxable at twenty-five cents, in addition to the tax on the transfer. After the passage of the Act of 1914 the Treasury Department reiterated this decision, but shortly reversed itself on the obviously proper ground that the right to transfer on the books follows from the assignment; that the appointment of an attorney is mere surplusage, adds nothing to the force of the assignment, and is therefore not in legal effect a power of attorney.

Schedule A imposes a tax in terms upon every transfer of stock or delivery of a certificate, but the accompanying penalty is limited to cases of sales. The Treasury Department accepts neither the construction that the tax is limited to cases of sales, nor the construction that it covers all transfers or deliveries, but takes the seemingly impossible ground that it is imposed in some cases where there is no sale—as for instance in cases of gift or transfer by a trustee to a beneficiary—and yet is not imposed in others—for example on transfer into the name of an administrator or executor, or from the name of a retiring trustee into the name of a substitute trustee.

I think that the above examples will serve to illustrate the fact that to a man who does not care to litigate, but merely wishes to have a guide by which he may be reasonably safe in the conduct of his daily business, the official treasury decisions are of more value than any text book can be. Of course the Treasury Department does not make the law, but as a practical matter compliance with its decisions is doubtless full protection, and the only safeguard against or substitute for litigation.

John Guyton Boston.

HANDBOOK OF THE LAW OF BAILMENTS AND CARRIERS. By ARMISTEAD M. DOBIE. [Hornbook Series] St. Paul: WEST PUBLISHING CO. 1914. pp. xiv, 852.

This book covers in a general manner the theory of Bailments and then goes more specifically into the application of that theory to the Common Carrier. The last half should accordingly prove to be of greater value for practical purposes. In the Appendix we find a brief resumé of the Interstate Commerce Act, with amendments, the Safety Appliance Act, and the present Federal Employer's Liability Act. The noticeable feature of the book is the manner in which the author brings out the distinctions between the nature and attributes of tort